JCX-7-88
April 19, 1988

Maximum Amount of Dependent Care Credit[1]

Adjusted Gross Income	Present Law		Proposal	
	1 dependent	2 or more dependents	1 dependent	2 or more dependents
$10,000 or less	$720	$1,440	$720	$1,440
15,000	648	1,296	648	1,296
20,000	600	1,200	600	1,200
25,000	528	1,056	528	1,056
28,001 - 65,000	480	960	480	960
65,001	480	960	456	912
70,000	480	960	384	768
75,000	480	960	312	624
80,000	480	960	240	480
85,000	480	960	144	288
92,000	480	960	48	96
93,501 or more	480	960	0	0

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[1] The dependent care credit is nonrefundable; i.e., the maximum credit cannot exceed the taxpayer's income tax liability.

J862-17